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March 28, 2005

VIA ELECTRONIC FILING AND FEDERAL EXPRESS

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20006

Re: **Docket No. AB-384 (Sub-No. 1X)**
Delta Southern Railroad, Inc. -- Abandonment
Exemption -- Between Lake Village, AR and Shelburn, LA

Dear Secretary Williams:

By decision served March 7, 2005 in the above-captioned proceeding, the Board granted an extension to March 28, 2005 of the deadline for Southeast Arkansas Economic Development District, Lake Providence Port Commission and Madison Parish Port Commission (collectively "Offerors") to advise the Board whether Offerors accept or reject the terms and conditions set by the Board under its Offer of Financial Assistance ("OFA") procedures for the sale of the line of Delta Southern Railroad, Inc. ("DSR") that is the subject of this abandonment proceeding. The extension was granted to allow the parties time to continue discussions that could lead to an agreement on the terms and conditions of a sale. Such discussions, however, have not resulted in an agreement.

This letter is to advise the Board that Offerors do not accept the terms and conditions set by the Board in its Decision served January 28, 2005. Offerors intend to pursue acquisition of the line outside of the OFA process.

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Mr. Vernon A. Williams

March 28, 2005

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Ten copies of this letter are enclosed for filing with the Board. I certify that a copy of this letter has been served upon counsel for DSR.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William C. Sippel", with a long, sweeping underline that extends to the right.

William C. Sippel
Attorney for Southeast Arkansas Economic
Development District

WCS/pj

Enclosures

cc: Thomas F. McFarland, Esq.

Paul M. Donovan, Esq.

Bobby S. Gilliam, Esq.